



Annual Report 2020/2021



Lalor

Living & Learning Centre Inc.

Our Vision

Lalor Living & Learning Centre delivers learning and teaching that offers people the opportunity to become their best selves in vibrant, healthy and friendly communities.

Our Purpose

The purpose of Lalor Living & Learning Centre is to welcome people and families from diverse backgrounds to learning experiences that are professionally run, relevant, useful and transformative.

The Centre will do this by:

- offering adult education and training
- supporting individual learners of all ages in their development
- being a place of connection for the community
- supporting community development initiatives



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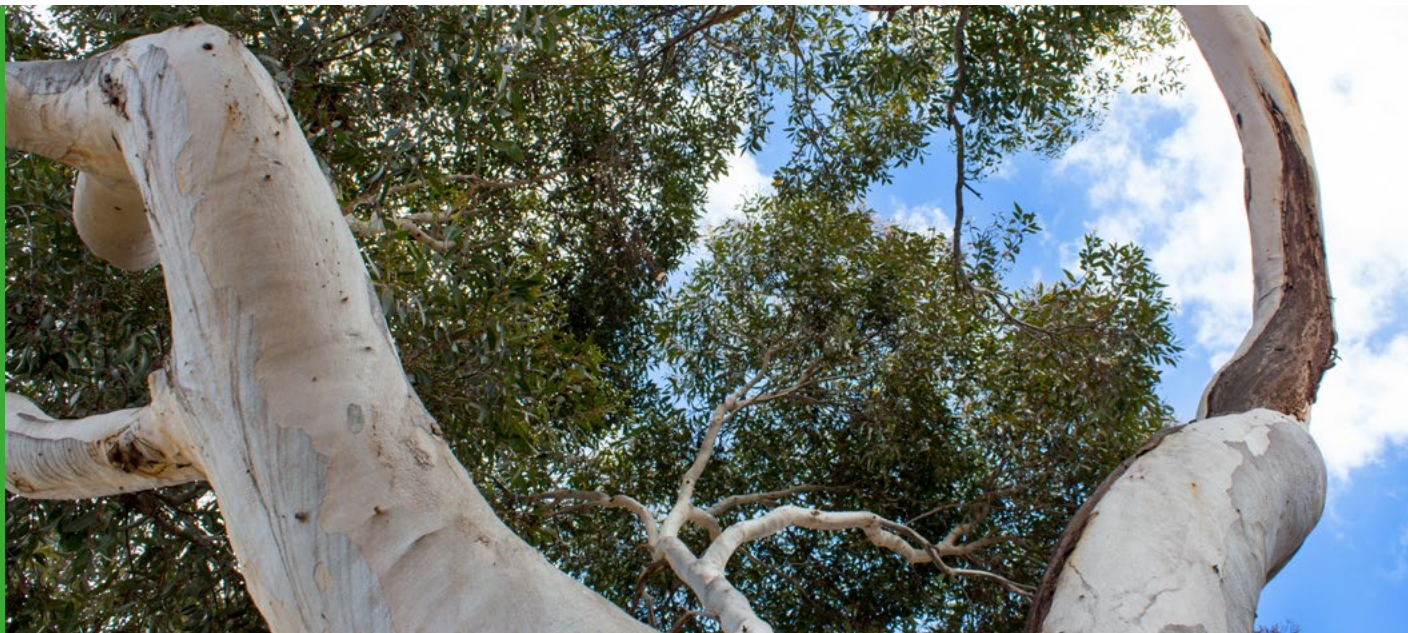
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Who we are

What we do



Our Staff

Committee of Governance

Deirdre Worn	President / Chair
Rosa Harrison	Vice-President / Deputy Chair
Leanne Wright	Treasurer
Andriani Charalambous	Secretary (Retired March 2021)
Eddy Abraham	Ordinary Member
Anna Perfetto	Ordinary Member
Eugenia Chiera	Ordinary Member
Helene Pype	Ordinary Member
Sidharth Sunt	Ordinary Member

Administration Staff

Executive Officer	Michelle Chrimes
Administration Coordinator	Silvana Barba
Administration Officer	Marcella Forlano
Bookkeeper	Sandra Arceri

Childcare Service

Childcare Coordinator	Cathy Stagliano
Childcare Assistant	Rouda Jayoghli

Teaching Staff

Carmela Garzia, Paula Yacoub, Sheryl Parker, Shruti Malavde, Violeta Nedanovska, Lyn Frazer, Eddy Abraham (Volunteer), Wendy Vecchio (Volunteer)

After School Tutoring Staff:

Coordinator	Joyce Parle
Tutors	Shruti Malavde, Valmai Maskell, Megan Jackson, Paula Yacoub

Presidents Report

The 2020-2021 financial year has been another extraordinarily challenging period for our whole society. Over the last 18 plus months the Lalor Living & Learning Centre has demonstrated that we are determined to survive this unprecedented COVID-19 pandemic and use it as an opportunity to enhance the Centre's activities and arrangements, so we can serve our stakeholders more effectively into the future.

I would like to welcome Meredith Budge as the Centre's new Manager and recognize the energy, relationships and capacity that she has immediately brought to the role. In addition, I would like to thank her predecessor, Michelle Chrimes and wish her the best of luck with her future endeavours. I would also like to acknowledge and thank Silvana Barba and Kevin Vivian for their support whilst we undertook the recruitment process.

During the year, the Committee has continued to review all the Centre's activities. As part of this process we have confirmed the commitment to operating a childcare facility. In addition, we have also strengthened our pre-accredited education programs, after school tutoring and community house offerings, to consolidate them as the key focus areas of the Centre operations for the short to medium term.

After more than 10 years of numerous and complex discussions, we have received a positive response from council and it appears that the City of Whittlesea may grant the LLC the management over the Hall in the near future. This is a significant and fantastic opportunity for the Centre to expand its activities and income. Thank you to everyone for their efforts in achieving this fantastic outcome.

I would like to take this opportunity to offer my sincere thanks and appreciation for the tireless contribution from the members of the Committee of Governance; Rosa Harrison (Vice President/Secretary), Leanne Wright (Treasurer), Anna Perfetto, Sidharth Sunt and Helene Pype. I would also like to thank Eugenia Chiera and Eddy Abraham who retired from the Committee during the year. I am very pleased to welcome Zara Al Hasany, Neda Hoosh, Seham Ameen and Hala Al Khoury to the Committee. It is very exciting to have some new and dynamic people involved with overseeing the Centre and that they also each come from different stakeholder groups from within our community.

To all the staff, teachers, tutors and volunteers at the Centre, I greatly appreciate your commitment and efforts, particularly during these trying times in serving our students and other clients. Your hard work is greatly appreciated, thank you for a job well done.

After 28 years of involvement with the LLC, I am retiring and moving to a bayside suburb to be closer to my family. I am very proud of how the Centre has grown during my engagement and I will watch its future activities and development with great interest.

Deirdre Worn

Chairperson, LLC — Committee of Governance

Acting Manager's Report

2021 has been a challenging but rewarding year with quite a few changes along the way. We farewelled our manager, Michelle Chrimes, in May this year and thank her for her hard work through a difficult time due to the pandemic. The Lalor Living & Learning Centre (LLC) has managed to continue to provide classes throughout the pandemic, with all classes pivoting back and forward from face to face to online with exceptional ease and efficiency thanks to our computer savvy tutors and our wonderful administrative team. It has been amazing how quickly everyone can flip between the two formats. Under the sure hands of Cathy and Rouda, our occasional childcare centre has remained open throughout the pandemic and is progressing well, without too many cancellations.

LLC offers highly regarded and popular courses in English Language, Computers studies, preparation for work and after school tutoring. As we come to the end of a difficult year, we look forward to 2022 as an opportunity to open up with even more class options and community activities. So that we can respond to the needs and aspirations of the community, we plan to hold a survey and run a series of community engagement activities with class students, childcare parents and the wider community to find out what new things we could be offering. The team have been brainstorming ideas which include; conversational English, storytelling and personal history collection; multicultural embroidery classes; share and learn about each other's traditional crafts; gardening; cooking; Arabic or French language classes. We are also keen to welcome more volunteers to join in our activities at the centre. In other exciting news, we are working with Thomastown Neighbourhood House, our local libraries and the Lalor and Thomastown traders to host a multicultural community arts festival in March 2022.

We would also like to acknowledge and thank Deidre Worn for her incredible support and involvement with the LLC for over 30 years in numerous volunteer roles. Her years on the Committee of Governance have been instrumental in guiding the centre through many changes over the years, doing so with a strong core understanding of the purpose and values of the organisation. We cannot thank Deidre enough for her steady hand in guiding the centre over so many years.

Once lockdown is over, we'd love to meet you! Feel free to drop in at any time between 9am-4.30pm Monday to Thursday to learn more about LLC. Meanwhile, stay safe.

Silvana Barba

Acting Manager

Treasurer's Report

This year has once again been a challenging one for Centre, as our operations and income continue to be affected by Covid restrictions and the uncertainty as to when these might come to an end. JobKeeper and other subsidies have allowed us to retain our staff and continue operating despite these difficult circumstances.

Although there has been only a short period this financial year since the JobKeeper funding ceased, the signs of our continued viability are positive, without this subsidy.

Our figures indicate that our operating surplus for the past financial year exceeds the JobKeeper total for the same period, which is also an encouraging sign.

The vast improvement in our liquid assets puts us in good stead to withstand Covid type setbacks, which will almost certainly emerge from time to time in the coming year.

After School Tutoring remains profitable post subsidy, and I believe is likely to remain so. Among the positive signs are, that despite the need to raise our fees to accommodate GST, our numbers have remained stable, and less students are currently dropping out when the service has to be run online owing to lockdowns.

Childcare continues to operate profitably and is no longer a cause for concern. The JobKeeper payments for this service ceased at the end of September last year, so its continued viability has been demonstrated across several months and I am very confident this will continue.

Our current focus remains to continue with our core activities all of which are now operating at a surplus and to explore opportunities to expand our services into more community development projects from what is now a sound financial basis.

I would once again like to thank our previous EO Michelle Chrimes for her continuous and outstanding work in sourcing grants to support our operations during the pandemic without which our financial situation would be much less favourable. I would also like to thank our bookkeeper Sandra Arceri for her hard work and dedication in the very difficult and challenging environment of the past year.

The Auditor's and Directors Reports, with declaration along with financial year statements ergo the profit and loss and other comprehensive income, statement of position and cash flow statements can be found at the rear of the annual report.

Leanne Wright
Treasurer

Adult Education

Information Technology/Digital Literacy

Students and teachers' relationships are so much more significant in Community Centres. This was demonstrated by my students organising my birthday in the Centre. It was a truly overwhelming experience as I haven't celebrated my birthday in this way in a long time. This also reflected student's planning and organising skills, teamwork, and communication skills, all important skills needed for the job.

I also delivered a class where most of the session was Q and A. Students were so immersed into the session and always wanted more! That thirst for knowledge intrigued me, with the range and novelty of topics raised in their Q & A related to current changes in Information Technology.

Access to technology remains the big issue but students have adapted to online learning with resilience and have adapted positively to the change in the pace. I truly am proud of our students!

Lalor Living & Learning Centre is the place for work but also a place to share fun, joy, sorrow and togetherness! The staff are very supportive.

Shruti Malavde

Information Technology/Digital Literacy Teacher





Building English Skills In Living & Learning (BESLL) 2021

Students who have been attending the Building English Class for Living and Learning this year, have shown much resilience, persistence and ability to accept the changes when we have had to revert to snap lockdowns. Most students have become comfortable with the zoom platform and our Direct SMS messaging since last year's longer lockdowns.

They know that we cannot control everything and show a tenacity that is admirable and a great example to us all. Of course they have a grumble and offload in class, via a phone call or on zoom, but get on with doing the job of learning...

It has been exciting and encouraging to see that students are incidentally gaining experience in employability skills like:

Communication: Spoken transactions (giving and receiving instructions/directions within maps of places); using appropriate grammar and vocabulary;

Teamwork: Develop teamwork skills (pairs/groups) taking turns when on zoom.

Problem- Solving: Brainstorming solutions on how to get from place A to place B. What to do if lockdown situations arise.

Planning and Organising: Recoding the date of learning material, maintaining a neat folder, bringing necessary materials to class. Taking notes when on zoom.

Self-Management: being organised to get onto a zoom meeting.

Technology: increased use of phones or iPads to access zoom meetings and to send and receive messages to the teacher via a Direct sms, perhaps more so during lockdown than if they were in the classroom. Students have surprised themselves at how much more they have learned through their persistence and resilience in adapting to learning online. It has led to some good discussions as a whole class, comments included:

Class is better face to face but we can still learn on zoom — Cosimo

The classroom is very good but only safe at the moment to zoom
— Xian Guo Wu (Scott)

It is better to do face to face in the classroom but zoom is ok so we can still learn
— Fluturim

Sheryl Parker

Education Coordinator

Personal Reflection

About the course of English for Living and Working in Australia at Lalor Living & Learning Centre Inc.

This writing contains thoughts from my own point of view about the course of English for Living and Working in Australia and there are some thoughts about my life situation and my feeling too.

I am Hungarian and I am living in Australia for ten years. I started to learn English after I arrived in 2010 at Lalor Living & Learning Centre Inc. I did not know even the numbers' name in English, so I had to start everything at the basics. Soon I continued to learn at another organisation, and I finished the government funded 510 hours in 2012. I had no work in Australia, but I did different voluntary works within years. After all, I wanted to get some money also, I wanted an English-speaking company around me. Although I have a higher education, I made cleaning works in this country. I know, my language skills are poor, so I decided to improve them. That is why I applied again to the Lalor Living & Learning Centre Inc.

I started the course of English for Living and Working in Australia in 2019 at the last semester. Now, I am continuing to learn, and I am a current student at the organisation. I like to be here for several reasons. The location is perfect for me because I can drive to the school easily. It is important because I do not have much confidence to drive mainly in foreign areas. I also like the atmosphere of the school. My teacher is a kind person and not least she is a well-prepared professional too. It is important for her to teach us what we need, and it is also important to create a friendly atmosphere between people from different backgrounds.

Our curriculum is well organised. We learn writing, reading, some literacy and grammar and we do these things in different ways. It helps to find for everyone the easiest way to get new knowledge and record them. We can communicate with each other and it helps to understand different accents which we also face in everyday life. We can ask about anything that we do not understand in the curriculum and we like to discuss our experiences about different topics as well.

Last, I would like to say some words about my personal weaknesses that would be good to improve. I feel, my confidence is too low if I do official things and when I speak on phone. Also, my big problem to understand the speaking English for example when I watch a movie or even the TV news. Sometimes, I notice that I do not understand correctly what others are saying. This is a terrible feeling as I am a maximalist person. So sometimes rather I choose not to talk, but I know that is not the best solution.

Ildiko Csilla Kormanyos

Ildiko was a student at LLC in 2019 and 2020 and now she volunteers in English class



ADULT EDUCATION PROGRAMS OFFERED 2020/2021

Pre-Accredited Courses

English for the Workplace — Beginner & Post-Beginner

Literacy for the Workplace — Beginner & Post-Beginner

Literacy for Learning

Building English Skills in Living & Learning

English for Living & Learning in Australia

Communication Skills

Numeracy Skills for the Workplace

Navigate the Internet

Internet For the Workplace

Computers for the Workplace

Welcome to Computers

Intermediate Computers

Using Internet Devices



Occasional Childcare Report

2020 /2021 has been a challenging year for all with COVID-19. Early childhood Education was one of the industries that the Victorian Government declared as an essential service and authorized to continue to operate during COVID-19. Our Child care service at Lalor Living & Learning Centre (LLLC) work hard to ensure that each individual child's needs are taken care of and feel the sense of security and support around them.

In May 2021 we were fortunate to have "Shining Minds" come out to visit our centre. They delivered an interactive and engaging 30min session which was multi-sensory, educational, mindful and provided both learning opportunities and fun.

The children absolutely loved this class. We hope to have them come out in the near future Covid permitting.

I would like to take this opportunity to thank our Certificate III and Diploma students from "New Futures Training" and "IHNA" who have done or who are currently doing their placement obligations at our Centre. Their commitment while undertaking their practical placements make us proud to contribute to the Early Years Educators of the future.

Big thanks go out to my colleague Rouda for all her help and support throughout this very challenging year. I would also like to thank all staff and Board members for their help and support throughout the year.

Finally! My thanks must also go to the families who trust us to support nurture and guide their children on the crucial first step in their lifelong learning journey.

We look forward to a safe, successful, and fun filled 2022.

Caterina Stagliano

Childcare Service Coordinator

After School Tutoring Program

I was shocked the other day to realise that this is the 14th year we have been running our AST program. It started with myself and 2 students. Currently we have 27 students being taught by 4 tutors.

There are 3 students on a waiting list for secondary English tutoring so I am hoping to find another tutor soon. We could probably use another tutor for primary aged children as well, as Valmai and I have just about reached our capacity.

During the lockdowns of the last year we zoomed most of our students from home. This worked quite well for us, but it meant even more screen time for children who were already getting too much. Some of our families opted to wait till they could come back in person to the centre.

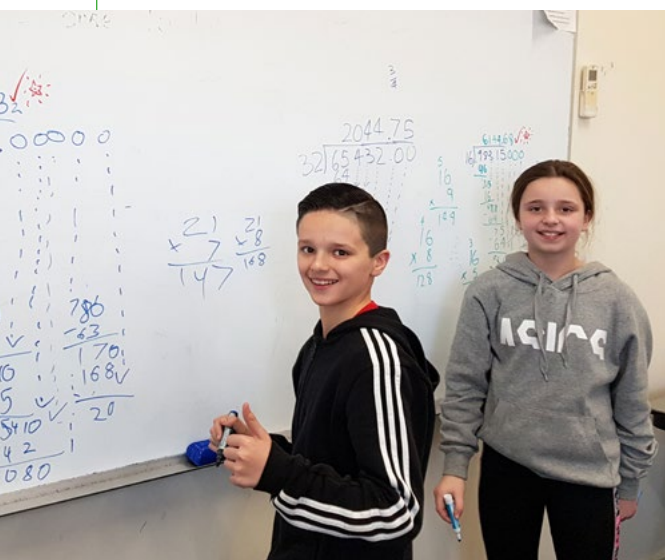
There is a lot of competition out there for tutoring and the government has invested a great deal of money in putting tutors in state schools to help students disadvantaged because of COVID-19. Why do our families continue coming to us? I think we are unique in providing individual tailored tuition. We don't just work through set material as do groups such as Kip McGrath and Kumon. We are willing to liaise with our student's school teachers. Our tutors really care for the children and 'go the second mile' for them. We have a lovely friendly atmosphere at LLC and the children feel at home when they come.

Some of our families have been with us for years. One girl, Bella, started coming to me when she was in grade 2. She is now in year 12 and doing VCE! Her siblings came to us for a while as well. I remember her mum saying to me back then, "I am so glad I found you guys. I hope you realise we are going to be with you for the duration!"

I speak for the other tutors in saying it is a great joy and a privilege to be part of our students' lives, supporting and encouraging them in their education.

Joyce Parle

After School Tutoring Coordinator



Partnerships

We are proud to be in partnership with the following community groups and organisations:

Neighbourhood Houses Victoria (NHVic)

Octec Disability

Italian Migrant Welfare Organisation

Adult, Community & Further Education Board (ACFE)

North East Neighbourhood House Network (NENHN)

City of Whittlesea

Whittlesea Community Connections

Yarra Plenty Regional Library — Lalor

Whittlesea Neighbourhood House Network

The Australian Shia Muslim Inc.

Jobactive Providers

St Vincent de Paul Society

Foodbank Victoria

May Road Shop Traders Association

Compliance Community of Practice

Whittlesea U3A

Glenroy Neighbourhood Learning Centre



Financial Statements

For the year ended 30 June 2021

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue			
ACFE Pre-Accredited		92,154	88,677
After School Tutoring Fees		32,777	45,351
ATO income - Jobkeeper/Cash Flow Boost		189,174	95,838
Childcare Fees		35,397	37,996
Childcare Funding		45,939	41,973
City of Whittlesea		36,117	50,454
DHHS - N/Hood House CP		86,909	83,033
Enrolment Fees		34,788	27,520
Interest income		482	45
Other income		2,838	16,344
Total revenue		556,575	487,231
Expenses			
Advertising & marketing		-	(139)
Audit fees		(3,000)	(2,000)
Bank charges		(565)	-
Sundry expenses		(2,474)	(3,999)
Cleaning		(7,565)	(7,619)
Childcare resources		-	(2,695)
Consultants		(4,940)	-
Curriculum maintenance		-	(407)
Depreciation		(3,195)	-
Equipment - expensed		(5,174)	(462)
Insurance		(856)	(1,066)
IT support		(20,537)	(15,176)
Leave expenses		(5,129)	(30,820)
Subscriptions & memberships		(4,634)	(3,938)
Office consumables		(3,426)	(4,460)
Other payroll expenses		(1,177)	(799)
Program expenses		(5,156)	-
Telecommunications		(3,679)	(3,098)
Rent & utilities		-	(12,009)
Wages		(306,895)	(320,334)
Superannuation		(22,850)	(25,279)
Travel		-	(2,302)
Worksafe		(1,971)	(3,215)
Total expenses		(403,223)	(439,817)
Profit for the year		153,352	47,414
Total comprehensive income for the year		153,352	47,414

The accompanying notes form part of these financial statements.

Financial Statements

For the year ended 30 June 2021

Statement of Financial Position

As At 30 June 2021

ASSETS

CURRENT ASSETS

Cash and cash equivalents

Trade and other receivables

TOTAL CURRENT ASSETS

NON-CURRENT ASSETS

Property, plant and equipment

TOTAL NON-CURRENT ASSETS

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES

Trade and other payables

Income in advance

Provisions

TOTAL CURRENT LIABILITIES

NON-CURRENT LIABILITIES

Provisions

TOTAL NON-CURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS

EQUITY

Retained earnings

TOTAL EQUITY

Note	2021 \$	2020 \$
4	288,396	88,385
5	365	39,299
	288,761	127,684
6	3,345	6,540
	3,345	6,540
	292,106	134,224
7	22,838	19,272
	649	-
8	64,800	64,187
	88,287	83,459
8	4,113	4,411
	4,113	4,411
	92,400	87,870
	199,706	46,354
	199,706	46,354

The accompanying notes form part of these financial statements.

Financial Statements

For the year ended 30 June 2021

Statement of Changes in Equity

For the Year Ended 30 June 2021

2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	46,354	46,354
Profit/(loss) for the year	153,352	153,352
Balance at 30 June 2021	199,706	199,706

2020

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	(1,060)	(1,060)
Profit/(loss) for the year	47,414	47,414
Balance at 30 June 2020	46,354	46,354

The accompanying notes form part of these financial statements.

Financial Statements

For the year ended 30 June 2021

Statement of Cash Flows

For the Year Ended 30 June 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Receipts in the course of operations

Cash payments in the course of operations

Interest received

Net cash provided by/(used in) operating activities

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of plant and equipment

Net cash provided by/(used in) investing activities

CASH FLOWS FROM FINANCING ACTIVITIES:

Net increase/(decrease) in cash and cash equivalents held

Cash and cash equivalents at beginning of year

Cash and cash equivalents at end of financial year

Note	2021 \$	2020 \$
	600,871	475,378
	(400,881)	(430,791)
	22	45
12	200,012	44,632
	-	(6,540)
	-	(6,540)
	200,012	38,092
	88,385	50,293
4	288,397	88,385

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2021

The financial report covers Lalor Living & Learning Centre Inc. as an individual entity. Lalor Living & Learning Centre Inc. is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Lalor Living & Learning Centre Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Management committee the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Notes to the Financial Statements

For the year ended 30 June 2021

2 Summary of Significant Accounting Policies (Continued)

(a) Revenue and other income (Continued)

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Rendering of services

Revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable

Grant income

Grant income received, other than for specific purposes, is brought to account over the period to which the grant relates to.

Interest Income

Interest income is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(b) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

(e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Notes to the Financial Statements

For the year ended 30 June 2021

2 Summary of Significant Accounting Policies (Continued)

(f) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

(g) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

3 Critical Accounting Estimates and Judgments

The Management committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Notes to the Financial Statements

For the year ended 30 June 2021

4 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash on hand	-	190
Westpac general account	52,190	6,924
ANZ general account	191,203	44,553
ANZ leave account	-	35,547
ANZ GST account	45,003	610
CUA general account	-	561
	288,396	88,385

5 Trade and other receivables

CURRENT		
Trade receivables	365	1,480
Accrued income - ATO	-	37,819
Total current trade and other receivables	365	39,299

6 Property, plant and equipment

PLANT AND EQUIPMENT		
Office equipment		
At cost	33,898	27,358
Accumulated depreciation	(30,553)	(27,358)
Total office equipment	3,345	-
Computer software		
At cost	-	6,540
Total computer software	-	6,540
Total property, plant and equipment	3,345	6,540

7 Trade and Other Payables

CURRENT		
Accrued wages	4,546	6,155
GST (receivable)/payable	1,190	821
PAYG payable	1,289	4,389
Superannuation payable	1,540	1,964
Trade payables	14,273	5,943
	22,838	19,272

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Note to the Financial Statements

For the year ended 30 June 2021

8 Employee Benefits

Current

Annual leave
Long service leave

Non-current

Long service leave

2021 \$	2020 \$
11,400	13,202
53,400	50,985
64,800	64,187
4,113	4,411
68,913	68,598

9 Auditors' Remuneration

Remuneration of the auditor LDAssurance, for:
- reviewing the financial statements

3,300	2,200
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10 Contingencies

In the opinion of the Management committee, the Association did not have any contingencies at 30 June 2021 (30 June 2020:None).

11 Related Parties

All committee members of Lalor Living & Learning Centre act in an honorary capacity. No Committee member received or was entitled to receive a fee solely by virtue of their position as a committee member.

12 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

Profit for the year

Non-cash flows in profit:

- depreciation

Changes in assets and liabilities:

- (increase)/decrease in trade and other receivables

- increase/(decrease) in income in advance

- increase/(decrease) in trade and other payables

- increase/(decrease) in employee benefits

Cashflows from operations

153,352	47,414
3,195	-
38,934	(37,928)
650	-
3,566	8,610
315	26,536
200,012	44,632

13 Statutory Information

The registered office and principal place of business of the Association is:

Lalor Living & Learning Centre Inc.
47 French Street
Lalor VIC 3075

Financial Statements

For the year ended 30 June 2021

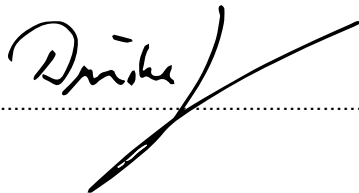
Statement by the Committee

In the opinion of the Committee of Management of Lalor Living & Learning Centre Inc.:

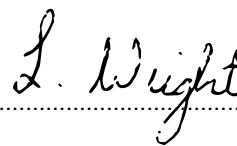
- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

President



Treasurer



Dated 9th September, 2021

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF LALOR LIVING & LEARNING CENTRE INC.

Report on the Financial Report

We have reviewed the accompanying financial report, being a special purpose financial report, of Lalor Living & Learning Centre (the Association), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year, notes comprising of a summary of significant accounting policies, other explanatory notes and statement by the committee.

This review report has also been prepared for the committee of the association pursuant to the *Associations Incorporation Reform Act 2012* and *Australian Charities and Not-for-profits Commissions Act 2012*.

Committees' Responsibilities for the Financial Report

The Committee are responsible for the preparation of the financial report that gives a fair and true view in accordance with the Australian Accounting Standards, the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Australian Auditing Standards on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedure prescribed, anything has come to our attention that cause us to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the Association's financial position as at 30 June 2021 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the *Australian Charities and Not-for-profit Commission Regulation 2013*. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Lalor Living & Learning Centre Inc. does not satisfy the requirements of the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- (b) complying with Australia Accounting Standards to the extent described in Note 1 and the Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committees' financial reporting under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

LDAssurance
Chartered Accountants



Stephen O'Kane
Partner

Dated this 10th day of September 2021
330 Collins Street, Melbourne.



Who we are

Lalor Living & Learning Centre is a not-for-profit incorporated association. The association is made up of members who are local people who support the aims and purpose of the association.

Each year, the members elect a Committee of Governance who is responsible for overseeing the organisation. The role of the Committee includes making sure the organisation is working towards its vision and purpose, setting strategic goals, financial oversight and appointing the Manager.

What we do

Our welcoming, friendly and professional centre includes a Neighbourhood House, providing different activities and classes for members of the community. Lalor Living & Learning Centre is approved by the Victorian Registration & Qualifications Authority (VRQA); is a Registered Training Organisation (TOID 3902). We are also registered with the ACFE Board as a Learn Local provider of adult education.

Many activities focus on adult education, including English and computers, but the Centre is very supportive of learners of all ages from culturally and linguistically diverse backgrounds.

We offer an **Occasional Childcare Service** and an **After School Tutoring Program** for younger members of our community through to adults.



ABN 54 137 744 795 RTO TOID: 3902

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